

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

MAY 16 2006

Applicants:	Liu, <i>et al.</i>	Docket No.:	TSM03-0649
Serial No.:	10/775,290	Art Unit:	2818
Filed:	2/10/2004	Examiner:	Calvin Lee
Title:	Spacer for a Split Gate Flash Memory Cell and a Memory Cell Employing the Same		

Mail Stop Amendment
Commissioner for Patents
P. O. Box 1450
Alexandria, VA 22313-1450

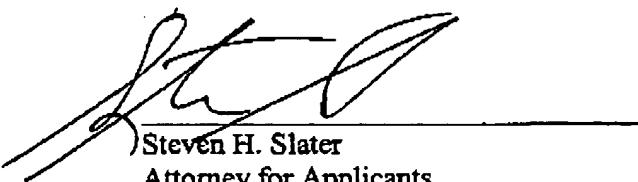
ELECTION

Dear Sir:

In response to Examiner's Restriction Requirement mailed April 25, 2006, Applicants respectfully elect the Group A claims 1-10 and 21-30. As now amended, claims 41-45 depend from claim 1 and claims 46-50 depend from claim 6. Hence, these claims, as amended, are also elected as Group 1 claims.

Please contact Applicants' attorney with any questions regarding this matter.

Respectfully submitted,



Steven H. Slater
Attorney for Applicants
Reg. No. 35,361

May 16, 2006

Slater & Matsil, L.L.P.
17950 Preston Rd.
Suite 1000
Dallas, TX 75252-5793
972-732-1001 - Tel
972-732-9218 - Fax